

AMENDMENTS IN THE SPECIFICATION:

Please amend paragraph [0029] on page 15 as follows:

[0029] As shown in FIG. **1(b)**, the side panels **PL** and **PR** are formed by an elastic thread (an example of an elastic member) **G** sandwiched between at least two sheet-like materials **S1** and **S2** such as non-woven fabric sheets. As shown in FIG. **1(c)**, where there is no load being applied, the side panels **PL** and **PR** are in a ~~contacted~~ contracted state (shrunk state) with gathers being formed as the elastic thread **G** contracts (shrinks) in the around-the-torso direction **X**.

The term "gathers (shirring)" means the shape of a sheet material being creased and ~~contacted~~ contracted when there is no external force applied thereon, and includes those such as pleats and creases.

Instead of the elastic thread **G**, a film-shaped elastic member may be used as the elastic member for forming the gathers. The elastic member may be any material that can be sandwiched between the sheet-like materials **S1** and **S2** to form the gathers, and the property and the shape thereof are not limited to any particular property and shape.